Article - Tax - General

§11–238.   IN EFFECT

// EFFECTIVE UNTIL JUNE 30, 2030 PER CHAPTER 639 OF 2020 //

(a)   (1)   In this section the following words have the meanings indicated.

(2)   (i)   "Construction material" means an item of tangible personal property that is used to construct or renovate a building, a structure, or an improvement on land and that typically loses its separate identity as personal property once incorporated into the real property.

(ii)   "Construction material" includes building materials, building systems equipment, landscaping materials, and supplies.

(3)   "Qualified opportunity zone" means any real property owned or leased by a person in Baltimore County that:

(i)   as of January 1, 2020, was designated as:

1.   an enterprise zone under Title 5, Subtitle 7 of the Economic Development Article; and

2.   an opportunity zone under § 1400Z–1 of the Internal Revenue Code; and

(ii)   was previously owned at any time by the United States or its subsidiaries, successors, or assigns.

(4)   "Target redevelopment area" means any real property owned or leased by a person in Washington County that:

(i)   as of January 1, 2020, was designated as:

1.   an enterprise zone under Title 5, Subtitle 7 of the Economic Development Article; and

2.   was previously owned at any time by CSX Railroad or its subsidiaries, successors, or assigns; or

(ii)   was previously owned at any time by the United States or its subsidiaries, successors, or assigns.

(5)   "Warehousing equipment" means equipment used for material handling and storage, including racking systems, conveying systems, and computer systems and equipment.

(b)   The sales and use tax does not apply to a sale of construction material or warehousing equipment if:

(1)   the material or equipment is purchased by a person solely for use in a qualified opportunity zone or target redevelopment area; and

(2)   the buyer provides the vendor with evidence of eligibility for the exemption issued by the Comptroller.

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